

City Auditor's Office 4th Quarter 2019 Report

EXECUTIVE SUMMARY

This report presents a summary of the activity of the City Auditor's Office during the period October 1, 2019 to December 31, 2019.

RECOMMENDATIONS:

That with respect to the Report AC2020-0118, the following be approved:

1. That the Audit Committee receive this Report for the Corporate Record; and
2. That the Audit Committee recommend that Council receive this Report for the Corporate Record.

RECOMMENDATION OF THE AUDIT COMMITTEE, 2020 JANUARY 24:

That Council receive Report AC2020-0118 for the Corporate Record.

PREVIOUS COUNCIL DIRECTION / POLICY

Bylaw 30M2004 (as amended) established the position of City Auditor and the powers, duties and functions of the position. The City Auditor is accountable to Council and subject to the oversight of Audit Committee under Bylaw 48M2012 (as amended). Schedule C of Bylaw 48M2012 (as amended) states that Audit Committee "reviews and forwards to Council for information, the City Auditor's Office quarterly and annual status reports".

Under the City Auditor's Office Charter (AC2016-0247 Attachment 2), the City Auditor presents quarterly reports to Audit Committee summarizing the status of deliverables against the approved Audit Plan. The City Auditor's Office 2019-2020 Audit Plan was approved on September 18, 2018.

BACKGROUND

Quarterly reports are intended to support Audit Committee's oversight of the City Auditor's Office. To support this oversight, the 4th Quarter report is divided into three sections:

- Summary of performance measures and budget spend during the past quarter;
- Summary of our current audit progress status against the approved Audit Plan; and
- Details on outstanding audit recommendations from the quarterly follow-up process.

During 4th Quarter 2019, the City Auditor's Office:

- Finalized two audits, completed the planning stage on four audits, and completed the fieldwork on three audits.
- Reviewed 27 recommendations and closed 22 recommendations (19 implemented as originally planned). Five recommendations required additional time and are in-progress.
- Received 34 new whistle-blower reports and closed 9 investigations.
- Provided advisory support to the Infrastructure Calgary Steering Committee, data analytics to support a Business Unit project, and advisory support to a Business Unit efficiency initiative.

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INVESTIGATION: ALTERNATIVES AND ANALYSIS

N/A

Stakeholder Engagement, Research and Communication

N/A

Strategic Alignment

The City Auditor's Office quarterly reports provide Audit Committee and Council with information to support their oversight responsibility of the City Auditor's Office. The activities of the City Auditor's Office assist Council in its oversight of the City Manager's administration and accountability for stewardship over public funds and achievement on value for money in City operations.

Social, Environmental, Economic (External)

N/A

Financial Capacity

Current and Future Operating Budget:

N/A

Current and Future Capital Budget:

N/A

Risk Assessment

The activities of the City Auditor's Office, including the Whistle-blower Program, serve to promote accountability, mitigate risk, and support an effective governance structure.

REASON FOR RECOMMENDATIONS:

To comply with Bylaw 48M2012 (as amended) which states: Audit Committee reviews the City Auditor's Office quarterly and annual status reports and forwards these to Council for information.

ATTACHMENT

City Auditor's Office 4th Quarter 2019 Report - AC2020-0118 ATT